T. 1555

ANNUAL RETURNS

OF THE

INCOME-TAX DEPARTMENT,

BOMBAY PRESIDENCY

(*including* SIND AND ADEN) AND THE NON-RESIDENTS REFUND CIRCLE, BOMBAY.

FOR THE YEAR

1934-35.

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RETURN No. I.

Classification of the income-tax demand in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1935.

Serial No. 1	Classification. 2		Assessment for 1934-35. 3
			Rs.
1	Salaries—		
	(*a*) paid by Government		24,86,616
	(*b*) „ „ local authorities		4,25,526
	(*c*) „ „ companies, other public bodies and associations		35,41,353
	(*d*) „ „ private employers		6,82,254
2	Interest on securities—		
	(*a*) on securities of the Government of India or of a Local Government		56,15,243
	(*b*) „ debentures or other securities of a local authority or a company		15,58,009
3	Income derived from property		36,10,297
4	„ „ „ business	A	1,60,75,683
5	Professional earnings		10,08,556
6	Income derived from other sources		20,44,517
6-A	Surcharge	B	86,94,619
7	TOTAL OF ITEMS 1 TO 6-A		4,57,42,673
8	(*a*) Amount to be deducted on account of section 15		7,05,778
	(*b*) Amount to be deducted on account of section 17		1,84,067
9	Resultant demand		4,48,52,828
10	*Arrears		15,98,635‡
11	Penalties—		
	(*a*) penal assessments under section 25 (2)		....
	(*b*) „ „ „ „ 28		20,496
	(*c*) „ recoveries „ „ 46 (1)		27,417
	(*d*) other penalties and fines		705
12	Miscellaneous—		
	(*a*) composition under section 53 (2)		1,59,327
	(*b*) other items		34,573
13	TOTAL OF ITEMS 9 TO 12		4,66,93,981
14	Refund or rebate of tax—		
	(*a*) on interest on securities, under section 48	C	29,32,806
	(*b*) „ dividends of companies, under section 48		18,94,825
	(*c*) to partners of firms, under section 48		4,85,976
	(*d*) under section 49	D	4,48,492
	(*e*) under arrangement with the Indian States		24,855
	(*f*) „ „ „ Ceylon Government		8,712
	(*g*) other refunds†		11,53,384
15	TOTAL REFUNDS		69,49,050
16	Net demand (item 13 *minus* item 15)		3,97,44,931
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.		20,06,002
18	*Add*—Excess collections and advance payments	E	1,11,913
18-A	*Add*—Unpaid refunds of the year under review		1,58,655
18-B	*Deduct*—Paid refunds out of unpaid refunds for 1933-34		2,19,999
19	Net Collections		3,77,89,498

* If this figure differs from that in item 17 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† So far as reductions of tax on appeal are concerned this item only includes refunds on account of the reduction on appeal of assessments made in previous years while other reductions on appeal are shown by a corresponding reduction of the demand. This will also include refunds under section 35. If an arrear demand is collected and refunded the refund should be shown as a reduction of demand and not here.

	Rs.	Rs.
‡ The amount of arrears shown in the 1933-34 Return		23,22,284
Add—		
Amount erroneously omitted last year		41
Correct figures of arrears at the end of 1933-34		23,22,325
Deduct—		
Amounts written off	1,83,326	
Amounts remitted	5,40,364	
		7,23,690
Amount of arrears for the previous year shown in item 10 of this Return		15,98,635

A. Includes demand of Rs. 1,19,014 from the B., B. & C. I. Railway Company.
B. Includes demand on account of surcharge of Rs. 29,753 from the B., B. & C. I. Railway Company.
C. Includes refund of Rs. 85,215 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from tax and Rs. 1,79,130 on account of refund to Indian States as per orders in para. 61-A of the Income-tax Manual.
D. Includes refund of Rs. 98,873 paid to the B., B. & C. I. Railway Company.
E. Includes Rs. 15,495 on account of income-tax collected under Section 18 (3) (B).

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RETURN No. II.

Classification of the super-tax demand in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1935.

Serial No.	Classification.	Assessment for 1934-35.
1	2	3
		Rs.
1	Demand for the year	68,45,570
1-A	„ on account of surcharge	17,08,890
2	*Arrears	3,61,456‡
3	Miscellaneous including penalties	448
4	TOTAL OF ITEMS 1 TO 3	89,16,364
5	Refunds†	5,56,743
6	Net demand (item 4 *minus* item 5)	83,59,621
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	8,46,934
8	*Add*—Excess collections and advance payments	A 38,477
8-A	*Add*—Unpaid refunds of the year under review	22
8-B	*Deduct*—Paid refunds out of unpaid refunds of previous year	3,156
9	Net collections	75,48,030

* If this figure differs from that in item 7 in the return of the preceding year, an explanation should be given showing how much has been written off as irrecoverable and how much has been reduced in appeal or revision.

† Refunds under section 49 are shown only in return No. I, and not in return No. II. The same is true of penal assessments, etc., when the assessee is assessed both to income-tax and super-tax.

	Rs.	Rs.
‡ Arrears as on 1st April 1934		11,26,114
Deduct—		
(*a*) Remissions	6,23,344	
(*b*) Amounts written off	1,41,314	
		7,64,658
Net arrears as shown in column 2 of this Return		3,61,456

A. Includes Rs. 5,038 on account of super-tax collected under Sec. 18(3) (B.)

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1935.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per Rupee.	Rate of refund or rebate per Rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
1	Below Rs. 1,000	*Nil*	26+26/4	3,947	*23,00,105	6,494	6,10,158	159	70,994	10,600	29,81,257	
		Nil	26+26/8	96	49,947	939	56,193	5	484	1,040	1,06,624	
		Nil	26	13	31,454	3	5,302	..	..	16	36,756	
		Nil	19	7	581	176	4,115	..	..	183	4,696	
		Nil	18	2	129	3	15	..	..	5	144	
2	1,000 to 1,499	4	22+26/4	122	6,945	370	18,358	5	668	497	25,971	
		2	24+26/4	621	41,050	1,033	61,909	38	8,269	1,692	1,11,228	
		2	24+26/8	82	2,845	375	6,488	2	370	459	9,703	
		Nil	19	..	..	32	49	1	119	33	168	
		Nil	18	..	..	1	3	..	..	1	3	
3	1,500 to 1,999	4	22+26/4	582	45,255	1,207	75,784	61	15,403	1,850	1,36,442	
		2	24+26/8	45	1,400	189	4,040	1	181	235	5,621	
		Nil	19	..	..	34	132	..	..	34	132	
4	2,000 to 4,999	6+6/4	20+20/4	1,636	1,50,441	3,504	3,09,985	171	59,189	5,311	5,19,615	
		6+6/8	20+20/8	46	2,443	636	18,147	..	..	682	20,590	
		6	13	..	..	1	5	..	..	1	5	
		5	14	4	401	124	680	..	..	128	1,081	
5	5,000 to 9,999	9+9/4	17+17/4	978	1,35,358	1,938	2,92,043	142	78,111	3,058	5,05,512	
		9+9/8	17+17/8	25	1,928	439	19,006	4	216	468	21,150	
		6	13	1	79	233	823	..	..	234	902	
		6	12	..	..	1	1	..	..	1	1	
6	10,000 to 14,999	12+12/4	14+14/4	437	72,246	868	1,67,710	94	85,362	1,399	3,25,318	
		12+12/8	14+14/8	18	1,803	192	13,086	2	119	212	15,008	
		9	10	1	50	45	224	..	..	46	274	
		9	9	..	..	8	12	..	..	8	12	

* Includes:—
(1) Refund of Rs. 85,215 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from tax.
(2) Refund of Rs. 1,79,130 granted to Indian States as per orders in para. 61-A of the Income-tax Manual.

RETURN No. III—*contd.*

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1935—*contd.*

A.—UNDER SECTION 48—*contd.*

Serial No.	Grade of income.	Rate of tax per Rupee.	Rate of refund or rebate per Rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
		Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
7	15,000 to 19,999	16+16/4	10+10/4	207	37,474	431	78,006	54	52,202	692	1,68,582	
		16+16/8	10+10/8	5	1,456	78	4,295	5	5,293	88	11,044	
		10	9	..	..	17	354	..	..	17	354	
8	20,000 to 29,999	19+19/4	7+7/4	160	33,454	430	98,432	73	70,042	663	2,01,928	
		19+19/8	7+7/8	16	719	101	8,007	7	2,145	124	10,871	
		13	6	2	20	40	1,646	..	..	42	1,666	
9	30,000 to 39,999	23+23/4	3+3/4	85	8,619	151	16,962	20	17,048	265	42,629	
		23+23/8	3+3/8	5	761	30	1,475	10	3,425	45	5,661	
		16	3	2	97	5	316	..	..	7	413	
10	40,000 to 90,999	25+25/4	1+1/4	104	5,142	179	18,125	44	16,336	327	39,603	
		25+25/8	1+1/8	11	604	52	2,039	..	..	63	2,643	
	TOTAL .	..	..	9,260	29,32,806	20,354	18,94,825	907	4,85,976	30,521	53,13,607	

B.—UNDER SECTION 49:

		Rs.
Refunds to companies		4,27,162
Refunds to other assessees		5,5,4 60
Refunds under arrangement with :—		
	Rs.	
Indian States	24,855	
Ceylon	8,712	
		33,567
TOTAL .		4,82,058

RETURN No. IV.

Classification of grades of income-tax collected in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1935, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

RETURN

Classification of grades of income-tax collected in the Bombay Presidency and Aden (exclud respect of which the Provincial Govern

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income extra collections of tax during the year on account of excess allowances originally			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499	4,05,07,904	4,28,945	6,540	..	..	..	..	..	..
II	1,500 „ 1,999	1,94,81,492	4,06,329	9,470	..	..	..	..	..	..
III	2,000 „ 2,499	1,00,89,154	5,01,998	13,346	..	..	..	..	..	..
IV	2,500 „ 2,999	93,23,886	2,90,857	6,658	..	..	..	..	..	..
V	3,000 „ 3,499	79,32,449	2,48,034	4,607	..	..	..	..	..	..
VI	3,500 „ 4,999	1,82,17,877	5,74,866	7,424	..	..	..	..	..	..
VII	5,000 „ 7,499	1,59,86,526	7,50,608	25,454	..	..	..	..	..	..
VIII	7,500 „ 9,999	92,69,205	4,36,721	9,480	..	..	..	..	..	..
IX	10,000 „ 12,499	70,52,834	4,39,891	15,405	..	..	..	..	..	..
X	12,500 „ 14,999	59,12,899	3,72,138	4,563	..	..	..	..	..	..
XI	15,000 „ 19,999	81,09,956	6,76,394	23,197	..	..	..	..	..	..
XII	20,000 „ 24,999	49,22,997	4,87,363	14,341	..	..	..	..	..	..
XIII	25,000 „ 29,999	23,72,890	2,34,708	9,483	..	..	..	..	..	..
XIV	30,000 „ 39,999	25,99,112	3,10,174	18,076	..	..	..	..	..	..
XV	40,000 „ 49,999	16,11,188	2,08,161	4,311	..	..	..	..	..	..
XVI	50,000 „ 99,999	7,12,174	92,731	10,301	..	..	..	..	..	..
XVII	1,00,000 and over . . .	1,65,917	22,468	8,348	..	..	..	..	..	..
XVIII	Unclassified income—									
	(a) taxed at source at the maximum rate.	37,805	5,119	..	2,85,58,393*	48,14,037	59,05,617*	7,09,719	1,16,21,960	15,57,913
	(b) covered by anticipatory certificates.	..	..	..					5,05,670	62,371
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	68,511	7,263	..	..	..	..	..	..	..
	TOTAL .	17,03,74,776	64,94,768	1,90,999	2,85,58,393	48,14,037	59,05,617	7,09,719	1,21,27,630	16,20,284

* Approximate figures.

NOTES.—

(a) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.

(b) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII.

(c) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(d) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

No. IV.

ing Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1935, on income in ment has a share under Devolution Rule 15.

or tax or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of				Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Companies.		Registered firms.									
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	62,12,680	66,355	23,87,424	24,941	77,180	810	2,33,04,994	2,45,041
..	..	..	..	56,78,816	1,17,502	22,10,180	46,034	66,279	1,381	1,97,55,393	4,08,762
..	..	..	..	34,82,977	1,10,214	11,86,074	39,910	22,523	705	91,79,784	2,90,771
..	..	..	..	27,27,329	84,891	10,24,820	31,954	42,479	1,327	76,82,497	2,40,099
..	..	..	..	23,93,174	74,420	9,26,213	28,922	43,059	1,346	70,33,453	2,19,979
..	..	..	..	62,62,477	1,94,005	26,69,325	82,670	67,049	2,081	1,68,11,750	5,25,659
..	..	..	..	55,78,572	2,60,354	26,72,776	1,24,825	1,36,456	6,470	1,67,63,819	7,93,279
..	..	..	..	39,72,047	1,86,568	18,84,208	88,678	81,505	3,824	1,33,61,456	6,19,114
..	..	..	..	21,12,335	1,31,304	10,70,154	66,682	59,370	3,831	91,60,448	5,74,748
..	..	..	..	13,37,709	83,828	9,56,129	58,283	85,370	5,336	69,63,526	4,36,563
..	..	..	..	20,92,613	1,74,051	11,86,364	99,752	76,138	6,345	95,70,436	7,96,699
..	..	..	..	12,48,185	1,22,949	5,97,322	59,112	1,03,286	10,221	67,41,982	6,62,277
..	..	..	..	13,53,269	1,33,603	6,54,647	64,783	13,218	1,308	58,78,824	5,80,746
..	..	..	..	16,16,146	1,93,778	5,78,559	69,313	1,71,346	21,302	61,81,865	7,25,124
..	..	..	..	9,42,319	1,22,067	7,35,492	94,058	3,37,606	44,217	34,02,852	4,43,541
..	..	..	..	22,19,814	2,88,399	16,52,655	2,15,545	5,46,205	71,181	71,84,254	9,50,260
..	..	..	..	28,92,422	3,88,223	9,29,063	1,25,796	1,84,483	24,982	56,67,397	7,63,478
5,31,72,433	71,81,425	98,70,575	14,46,477	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
5,31,72,433	71,81,425	98,70,575	14,46,477	5,21,22,884	27,32,511	2,33,21,405	13,21,258	21,13,612	2,06,970	17,46,44,733	92,81,130

	Rs.
Interest on tax-free securities	1,53,12,677

RETURN No. IV—*contd.*

Classification of grades of income-tax collected in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1935, on income in respect of which the Provincial Government has a share under Devolution Rule 15.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS. (c) On account of cash refunds— (1) due to refund of tax paid after collection, (2) due through section 27, 30, 32, 33 or 35, (3) due on account of insurance premia, etc.		Due through section 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.	Net income and tax collected.		Number of assessees.
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19 21 and 23).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 24 *minus* column 26).	Tax collected (column 25 *minus* columns 27, 28 and 29).	
1	2	24	25	26	27	28	29	30	31	32
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499	7,24,90,182	7,72,632	5,22,220	6,832	7,719	18,661	7,19,67,962	7,39,420	63,304
II	1,500 ,, 1,999	4,71,92,160	9,89,478	4,12,424	9,683	32,674	5,219	4,67,79,736	9,41,902	31,297
III	2,000 ,, 2,499	2,99,60,512	9,56,944	4,87,528	16,913	17,197	2,814	2,94,72,084	9'20,020	15,727
IV	2,500 ,, 2,999	2,08,01,011	6,55,781	3,71,211	12,462	..	3,163	2,04,29,800	6,40,156	8,311
V	3,000 ,, 3,499	1,83,28,351	5,77,308	3,00,761	10,488	..	2,216	1,80,27,590	5,64,604	6,267
VI	3,500 ,, 4,999	4,40,28,478	13,86,705	6,02,012	22,216	..	5,643	4,34,26,466	13,58,846	11,101
VII	5,000 ,, 7,499	4,11,38,149	19,60,990	8,16,661	43,832	25,916	4,465	4,03,21,488	18,86,777	7,995
VIII	7,500 ,, 9,999	2,85,68,481	13,44,385	5,51,853	27,728	..	7,006	2,80,16,628	13,09,651	3,797
IX	10,000 ,, 12,499	1,94,55,141	12,31,864	6,46,982	45,103	19,830	3,794	1,88,08,159	11,63,137	2,148
X	12,500 ,, 14,999	1,52,55,633	9,60,711	3,50,627	24,760	..	3,545	1,49,05,006	9,32,406	1,326
XI	15,000 ,, 19,999	2,10,35,507	17,76,428	6,05,872	59,212	24,553	2,368	2,04,29,635	16,90,205	1,547
XII	20,000 ,, 24,999	1,36,13,772	13,56,263	2,75,396	28,514	8,434	1,085	1,33,38,376	13,18,230	824
XIII	25,000 ,, 29,999	1,02,72,848	10,24,631	2,71,614	29,832	..	716	1,00,01,234	9,41,083	482
XIV	30,000 ,, 39,999	1,11,47,028	13,37,767	3,73,918	48,343	11,279	53	1,07,73,110	12,78,092	423
XV	40,000 ,, 49,999	70,29,457	9,16,355	1,95,205	28,418	4,121	..	68,34,252	8,83,816	238
XVI	50,000 ,, 99,999	1,23,15,102	16,28,717	4,86,868	67,477	..	..	1,18,28,234	15,61,240	334
XVII	1,00,000 and over	98,39,282	13,38,295	7,03,577	95,387	..	..	91,35,705	12,42,908	141
XVIII	Unclassified income—									
	(a) taxed at source at the maximum rate. (b) covered by anticipatory certificates	10,96,72,453	1,58,67,061	2,22,29,345	(B) 37,00,628	..	170	8,74,43,108	1,21,66,263	(C) 814
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	68,511	7,263	5,839	81	..	170	62,672	7,012	102
	TOTAL	53,22,12,058	3,60,89,578	3,02,09,913	42,77,909	1,51,723	61,088	50,20,02,145	3,15,98,858	1,56,178

		Rs.
TOTAL (COLUMN 31)		3,15,98,858
Add surcharge (gross collections)	84,21,085 (D)	
Add excess collections and miscellaneous	2,89,258 (E)	
Add penalties (actual collections)	48,618	
Add High Court Reference Fees	16,555	
Add unpaid refunds for the year under review	1,58,655	
		89,34,171
TOTAL		4,05,33,029
Deduct refunds and rebates at various rates except at the maximum rates on account of incomes shown in columns 6 to 15	21,83,827	
Deduct amounts paid as money order commission for sending refunds	1,310	
Deduct refunds for 1933-34 paid in 1934-35	2,19,999	
Deduct refunds of High Court Reference fees	5,103	
Deduct refunds under section 49	3,49,619 (F)	
Deduct refunds as per arrangements with Indian States	24,855	
Deduct refunds as per arrangements with the Ceylon Government	8,712	
		27,93,425
NET TOTAL		3,77,39,604

(A) Excludes Rs. 1,19,014 collected on account of income tax from the B. B. and C. I. Railway Company.
(B) Includes: —
(1) Refund of Rs. 85,215 granted to the Local Government on account of the Bombay Development Loan held by persons totally exempt from tax.
(2) Refund of Rs. 1,79,130 granted to Indian States as per orders in para. 61-A of the Income-tax Manual.
(C) Excludes the number of assessees suffering tax at source in respect of interest on Government Securities alone as the Public Debt Office is unable to supply this information.
(D) Excludes Rs. 29,753 collected as surcharge from the B. B. & C. I. Railway Company.
(E) Includes Rs. 15,495 on account of Income-tax collected under section 18 (3)(B).
(F) Excludes Rs. 98,873 refunded to the B. B. & C. I. Railway Company.

RETURN No. V.

Statement showing collection of super-tax in the Bombay Presidency and Aden (excluding Non-Residents' Refund circle, Bombay), in the year ending 31st March 1935.

Class.	Amount of income.	Collection from Individuals.			Collection from Associations of individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total Collections.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	30,001 to 50,000	510	2,02,54,789	1,93,613	13	5,41,749	7,089	..	..	..	22	9,57,460	9,470	..	..	..	545	2,17,53,998	2,10,172	9,776	2,00,396
II	50,001 „ 1,00,000	273	1,86,47,767	5,45,050	10	8,73,945	32,654	53	41,01,512	71,439	23	16,14,950	54,640	9	9,56,569	10,279	368	2,61,94,743	7,14,062	44,909	6,69,153
III	1,00,001 „ 1,50,000	40	51,16,238	2,50,846	2	2,51,335	15,302	30	36,55,993	1,37,314	6	7,45,840	45,864	24	30,87,176	68,186	102	1,28,56,582	5,17,512	27,467	4,90,045
IV	1,50,001 „ 2,00,000	18	32,72,138	1,91,310	3	1,59,375	11,631	17	29,89,548	1,34,221	..	..	..	10	16,71,912	48,769	48	80,92,973	3,85,931	19,204	3,66,727
V	2,00,001 „ 2,50,000	5	10,70,980	77,999	..	..	..	8	18,13,932	82,050	1	2,25,296	21,692	7	16,26,146	52,164	21	47,36,354	2,33,905	..	2,33,905
VI	2,50,001 „ 3,00,000	3	8,20,448	92,122	..	..	..	15	44,47,356	2,13,417	..	..	..	1	2,64,505	18,082	19	55,32,309	3,23,621	1,401	3,22,220
VII	3,00,001 „ 3,50,000	2	6,11,992	64,261	1	3,23,000	41,484	4	12,89,705	68,107	..	..	..	2	6,57,374	68,608	9	28,82,071	2,42,460	771	2,41,689
VIII	3,50,001 „ 4,00,000	3	10,95,776	93,251	1	3,57,487	49,801	3	15,19,718	67,938	..	..	..	..	..	..	7	29,72,981	2,10,990	28,484	1,82,506
IX	4,00,001 „ 4,50,000	..	..	..	..	..	..	2	9,64,206	53,075	..	..	..	1	4,08,543	22,937	3	13,72,749	76,012	953	75,059
X	4,50,001 „ 5,00,000	2	9,29,829	84,077	..	..	..	9	42,44,727	2,37,171	..	..	..	..	..	..	11	51,74,556	3,21,248	..	3,21,248
XI	5,00,001 „ 5,50,000	2	10,71,164	2,10,260	..	..	..	2	10,07,300	56,706	..	..	..	..	..	..	4	20,78,464	2,66,966	..	2,66,966
XII	5,50,001 and more	2	14,54,257	3,03,406	..	..	..	31	5,37,46,157	26,49,775	..	..	..	3	20,34,480	13,453	36	5,72,34,894	29,66,634	4,23,778	25,42,856
	Total	860	5,43,45,378	21,06,195	30	25,06,891	1,57,961	174	7,97,80,154	37,71,213	52	35,43,546	1,31,666	57	1,07,06,705	3,02,478	1,173	15,08,82,674	64,69,513	5,56,743	59,12,770

*Total income of an assessee should be entered in columns 4, 7, 10, 13, 16 and 19.
A, Includes Rs. 5,038 on account of Super-tax collected under section 18 (3) (B).

Add—Surcharge (gross collections)	15,99,469
Add—Excess collections and miscellaneous	A 38,478
Add—Penalties (actual collections)	447
Add—Uncashed refunds for 1934-35	22
Total	75,51,186
Deduct—Paid refunds out of unpaid refunds for the previous year	3,156
Net Total	75,48,030

RETURN No. VI.

Classified statement of receipts of super-tax in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), in the year ending 31st March 1935.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	8	3,66,782	8	41,643	16	4,08,425
2	Buildings and land	1	4,149	1	140	2	4,289
3	Chemical	..	..	1	672	1	672
4	Cotton spinning and weaving	27	1,90,889	..	..	27	1,90,889
5	Cotton pressing, ginning and cleaning	1	267	3	6,476	4	6,743
6	Engineering	1	15,216	..	..	1	15,216
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	18	7,09,028	1	147	19	7,09,175
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and warehousing	..	..	..	..	..	..
13	Mining, coal	1	14,711	..	..	1	14,711
14	Mining, other minerals including petroleum	1	4,618	..	..	1	4,618
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	1	28,130	4	7,523	5	35,653
17	Steam navigation—Ocean	1	25,437	..	..	1	25,437
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	3	55,481	..	..	3	55,481
20	Railway	13	2,21,178	..	..	13	2,21,178
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	2	3,67,041	..	..	2	3,67,041
23	Woollen mills	..	..	..	..	..	..
24	Others	96	17,68,286	981	26,41,699	1,077	44,09,985
	Total	174	37,71,213	999	26,98,300	1,173	64,69,513

GROSS SURCHARGE COLLECTIONS Rs. 15,99,469.

RETURN No. VI-A.

Serial No.	Sources of Income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Legal Practitioners	..	..	63	1,23,078	63	1,23,078
2	Medical Practitioners	..	..	10	15,716	10	15,716
3	Agents and Brokers	13	3,10,527	152	3,63,946	165	6,74,473
4	Money-lenders	..	..	18	76,286	18	76,286
5	Contractors	6	18,301	2	1,765	8	20,066
6	Property owners	4	28,941	177	4,54,354	181	4,83,295
7	Wholesale cotton Merchants	3	29,459	30	1,08,453	33	1,37,912
8	Bullion Merchants	..	..	2	1,456	2	1,456
9	Rice and grain Merchants	..	..	8	3,819	8	3,819
10	Rice Mills	..	..	2	2,324	2	2,324
11	Dyeing and Bleaching	1	2,419	..	..	1	2,419
12	Match Factories	4	87,689	3	5,500	7	93,189
13	Salary and Commission	..	..	186	1,26,551	186	1,26,551
14	Dividends	..	..	42	82,224	42	83,224
15	Accountants and Auditors	..	..	4	21,007	4	21,007
16	Interest on Securities	..	..	67	5,72,678	67	5,72,678
17	Jewellers	..	..	6	1,317	6	1,317
18	Timber Merchants	..	..	3	3,602	3	3,602
19	Cinema	..	..	5	16,282	5	16,282
20	Stevedores and Dubashes	..	..	6	24,776	6	24,776
21	Umbrella Merchants	..	..	2	4,525	2	4,525
22	Mill Machinery dealers	..	..	2	1,336	2	1,336
23	Motor-car business	5	2,13,304	1	537	6	2,13,841
24	Engineers and Architects	..	..	2	995	2	995
45	Hardware Merchants	..	..	1	171	1	171
26	Dealers in Wines and Spirits	1	4,660	..	..	1	4,660
27	Cloth Dealers	1	2,531	6	12,531	7	15,062
28	Building Material Sellers	1	41,383	..	..	1	41,383
29	Hydraulic Works	2	2,16,578	..	..	2	2,16,578
30	Investments	8	2,21,637	97	5,00,463	105	7,22,100
31	Colour Merchants	2	12,597	18	23,962	20	36,559
32	Cement Manufacturing	4	1,42,288	..	..	4	1,42,288
33	Photographers	1	709	..	..	1	709
34	Gas Company	1	28,576	..	..	1	28,576
35	Telegraphs	1	1,76,015	..	..	1	1,76,015
36	Chemists and Druggists	3	6,092	1	234	4	6,326
37	Watch-makers	..	..	3	2,942	3	2,942
38	Electric Companies	2	31,610	..	..	2	31,610
39	Paper Merchants	1	8,954	1	483	2	9,437
40	Salt Manufacturing	..	..	8	20,737	8	20,737
41	Piece-goods (Cotton, Silk, Wool, etc.)	..	..	11	12,443	11	12,443
42	Cap Merchants	..	..	1	461	1	461
43	Sandalwood Dealers	..	..	4	703	4	703
44	Marine Surveyors	..	..	1	532	1	532
45	Indent business	..	..	1	1,135	1	1,135
46	Race Horse Trainers	..	..	1	891	1	891
47	Circus Companies	..	..	1	227	1	227
48	Excise Licenses	..	..	1	435	1	435
49	Brick Manufacturing	..	..	1	344	1	344
50	Hides and Skins	..	..	1	148	1	148
51	Sewing Machines	1	20,783	..	..	1	20,783
52	Others	31	1,63,233	30	49,330	61	2,12,563
	Total	96	17,68,286	981	26,41,699	1,077	44,09,985

List of important sources of income, most of the recipients of which are liable to income-tax and not to super-tax.

1. Accountants and Auditors.
2. Aerated Water Factories.
3. Agents and Brokers.
4. Arms and Ammunition.
5. Agricultural implements.
6. Aluminium Wares.
7. Bangle Merchants.
8. Bardan (Hessian) Merchants.
9. Bhang, Ganja and Opium sellers.
10. "Bidi" Manufacturers.
11. Books and Stationery sellers.
12. Boots and shoes.
13. Brass Factories.
14. Brick Manufacturers.
15. Bakeries.
16. Cement Manufacturers.
17. Charcoal and Coal dealers.
18. Chemists and Druggists.
19. Cinemas.
20. Cloth Dealers.
21. Colour and paint Merchants.
22. Contractors.
23. Cotton business.
24. Cotton Pressing and Ginning.
25. Circus Companies.
26. Dealers in betel nuts, pepper and cardamom.
27. Dealers in gold and silver.
28. Dramatic companies.
29. Dry fish merchants.
30. Dubashes.
31. Electric suppliers.
32. Embroidery business.
33. Engineers and Architects.
34. Flour Mills.
35. Ghee Merchants.
36. Glass works.
37. Grain sellers.
38. Grass Dealers.
39. Hardware dealers.
40. Ice Factories.
41. Jewellers.
42. Jockeys and Trainers.
43. Legal Practitioners.
44. Liquor sellers.
45. Medical Practitioners.
46. Mill stores suppliers.
47. Money-lenders.
48. Motor-car dealers.
49. Oil-seeds business.
50. Paddy and Rice Dealers.
51. Printing.
52. Property owners.
53. Provision Dealers.
54. Photography.
55. Radio.
56. Restaurant Keepers.
57. Rice Mills.
58. Salt Traders and Manufacturers.
59. Shipping.
60. Taxi drivers.
61. Thread Merchants.
62. Timber Merchants.
63. Tobacco Dealers.
64. Vegetable and fruit sellers.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

RETURN No. VII.

Bombay Presidency and Aden (excluding Non-Residents' Refund Circle), 1934-35.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	APPEALS UNDER SECTION 30 (1).			APPEALS UNDER SECTION 32 (1).			CASES OF REVIEW UNDER SECTION 33.			REFERENCES TO HIGH COURT UNDER SECTION 66.		RESULT OF APPEALS, REVIEWS AND REFERENCES.		NUMBER OF CASES OF IMPOSITION OF PENALTY UNDER SECTION.			Number of cases in which recovery was made under section 46 (2), (3), (5).	PROSECUTIONS.		Number of cases compounded under section 53(2).	AMOUNT REMITTED AS IRRECOVERABLE.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
																							Rs.	Rs.	Rs.
Bombay City (excluding N. R. R. Circle).	1,06,875	1,07,355	2,456	2,493	1,275	3	3	1	1,229	1,265	648	7	(A) 3	17,191	1,676,008	..	44	5,846	1,934	..	..	21	3,05,027	8,853	..
Ahmedabad	18,186	18,401	483	450	237	..	..	..	91	82	33	2	(B) 2	..	67,231	..	15	313	13	..	..	24	9,548	..	..
Kaira	3,342	2,831	36	36	19	..	..	..	3	3	1	..	..	..	856	..	7	3	..	..	..	..	..	..	..
Broach	2,414	2,362	49	50	26	..	..	..	8	7	2	..	..	..	921	..	1	10	..	..	..	6	..	..	..
Panch-Mahals	1,447	1,599	93	92	56	..	..	..	16	19	8	..	..	..	6,425	..	10	48	2	..	..	..	..	..	..
Surat	7,628	7,800	414	421	218	2	2	2	95	77	28	..	..	3,376	24,362	..	5	81	1	..	..	..	42	..	..
Total Northern Division	33,017	32,993	1,075	1,049	556	2	2	2	213	188	72	2	2	3,376	99,995	..	38	455	16	..	..	30	9,590	..	..
Ahmednagar	2,135	2,453	235	311	206	..	..	..	19	19	5	..	..	225	29,465	..	1	38	8	..	..	..	..	110	..
East Khandesh	4,250	4,772	394	390	207	..	..	..	64	58	23	..	..	46	23,096	..	7	196	56	..	..	5	186	..	..
West Khandesh	2,070	2,412	205	202	83	..	..	..	20	16	6	..	..	485	8,832	..	1	36	..	..	..	4	397	..	..
Nasik	3,040	2,945	522	613	396	..	1	1	101	107	49	1	(B) 1	20	50,242	..	3	107	13	..	..	1	493	..	..
Poona	9,261	9,337	630	821	460	..	..	..	66	74	29	..	..	..	68,982	..	10	397	64	..	..	3	2,483	..	..
Satara	2,623	2,301	282	309	203	..	..	..	18	16	9	..	..	..	7,551	..	9	92	22	..	..	1	443	87	..
Sholapur	4,306	4,388	421	608	392	..	..	..	47	48	17	..	..	17	47,909	..	7	241	116	..	..	..	1,116	..	..
Total Central Division	27,685	28,508	2,789	3,254	1,947	..	1	1	335	338	138	1	1	793	236,077	..	38	1,107	279	..	..	14	5,118	197	..
Belgaum	2,710	2,813	162	172	88	..	..	..	19	18	8	..	..	..	19,833	..	1	118	34	..	..	..	108	14	..
Bijapur	1,778	1,653	119	115	66	..	..	..	5	5	3	..	..	..	11,752	..	5	34	8	..	..	..	67	..	..
Dharwar	3,296	3,675	143	147	71	..	..	..	10	10	6	..	..	..	7,132	..	3	157	36	..	..	..	483	41	..
Kanara A. G. & B. G.	1,119	1,166	66	78	19	..	..	..	31	26	12	..	..	..	4,798	..	1	94	43	..	..	..	119	52	..
Kolaba	1,793	1,887	154	160	91	..	..	..	27	27	16	..	..	..	8,085	..	1	121	21	..	..	..	25	..	..
Ratnagiri	1,940	2,018	82	60	31	..	..	..	7	5	2	..	..	..	1,347	..	2	78	23	..	..	..	361	..	..
Thana	2,150	2,173	156	152	68	..	..	..	26	24	8	..	..	..	14,825	..	1	445	75	..	..	..	645	35	..
Bombay Suburban District	1,688	2,156	96	91	41	..	..	..	33	35	14	..	..	..	3,995	..	1	381	87	..	..	..	294	..	..
Total Southern Division	16,469	17,541	978	975	475	..	..	..	158	150	69	..	..	..	71,767	..	15	1,428	327	..	..	..	2,102	142	..
Karachi City	13,565	9,730	314	376	181	2	2	..	107	127	58	(C) 2	..	..	24,427	..	2	95	9	..	..	1	2,228	757	..
Karachi District	401	401	27	41	14	..	..	..	7	7	1	..	..	..	1,133	..	..	21	..	..	..	..	..	..	..
Hyderabad	3,065	3,339	95	102	49	..	..	..	21	24	9	..	..	..	9,162	..	2	7	..	..	..	1	135	68	..
Sukkur	1,397	1,530	245	248	174	..	..	..	64	71	14	(C) 1	..	..	17,528	..	6	1	..	..	..	6	..	..	..
Shikarpur	2,361	2,524	312	324	234	1	1	1	44	43	17	..	..	..	16,130	..	2	16	..	..	..	1	2 0	7	..
Larkana	1,247	1,506	68	71	45	..	..	..	12	14	3	..	..	..	2,556	..	..	11	1	..	..	1	..	..	..
Dadu	962	899	98	100	64	..	..	..	8	10	3	..	..	..	1,518	..	..	6	1	..	..	..	..	..	..
Nawabshah	709	802	88	92	54	..	..	..	8	7	..	..	..	..	21,691	..	..	1	1	..	..	..	..	..	..
Thar and Parkar	1,404	1,682	179	175	98	..	..	..	23	18	6	..	..	..	9,873	..	4	34	1	..	..	..	150	..	..
Total Sind	25,171	22,363	1,426	1,529	913	3	3	1	294	321	111	3	..	..	98,018	..	16	192	13	..	..	10	2,803	832	..
Aden	1,387	1,393	8	4	..	..	..	..	..	..	..	..	..	..	..	..	..	52	..	..	..	..	..	..	..
Sabar Kantha	106	97	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Cutch-Kathiawar District	190	201	1	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
GRAND TOTAL	2,10,900	2,10,451*	8,683	9,305	5,166	8	9	5	2,229	2,262	1,038	13	6	21,360	2,181,865	..	151	9,080	2,569	..	..	75	3,24,610	10,024	..

*Includes 95,152 lower income assessees.
(A) Four decided in favour of the Crown and three against the Crown.
(B) Decided against the Crown.
(C) Not decided as yet.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns, accepted etc., in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay), during 1934-35.

District or Circle.	Number of notices issued to persons other than companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under Section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	Number of persons declared liable to tax.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Bombay City (excluding N. R. R. Circle).	60,096	6,795	18,967	793	21,227	47,782	8,252	480	218	32,311	27,256	21,892	50,882	29,305
Ahmedabad	13,984	858	3,292	157	6,778	11,085	670	179	62	10,000	5,449	3,271	5,073	9,117
Kaira	2,536	108	796	2	863	1,769	4	18	7	1,554	1,155	330	386	1,598
Panch Mahals	1,487	37	849	1	358	1,245	4	26	9	1,191	917	132	123	1,031
Broach	2,034	42	998	5	716	1,761	6	5	..	1,561	1,380	459	365	1,966
Surat	7,335	191	3,401	5	3,404	7,001	46	70	10	4,708	3,144	533	651	3,429
Total Northern Division	27,376	1,236	9,336	170	12,119	22,861	730	298	88	19,014	12,045	4,725	6,598	17,141
Ahmednagar	2,062	183	529	4	1,189	1,905	24	3	1	1,698	1,599	189	418	1,125
East Khandesh	2,950	251	901	8	1,695	2,855	70	75	25	2,225	2,142	235	126	1,759
West Khandesh	1,431	125	255	3	1,029	1,412	..	14	2	1,412	1,095	267	125	1,426
Nasik	2,730	356	552	6	1,769	2,683	53	37	7	2,259	2,174	522	285	1,897
Poona	6,363	1,507	975	20	3,228	5,730	543	60	38	3,517	2,719	364	1,247	3,056
Satara	2,292	155	676	9	788	1,628	20	20	10	1,431	1,001	12	494	1,218
Sholapur	3,634	314	860	18	1,997	3,189	168	56	11	3,036	2,069	634	217	2,306
Total Central Division	21,462	2,891	4,748	68	11,695	19,402	878	265	94	15,578	12,799	2,223	2,912	12,797
Belgaum	2,419	225	548	5	1,037	1,815	8	30	5	1,525	1,463	487	169	1,563
Bijapur	1,483	97	293	4	693	1,087	2	60	28	1,011	988	512	94	1,071
Dharwar	3,089	326	780	26	1,197	2,329	25	79	38	1,939	1,644	701	321	1,750
Kanara	921	123	224	1	267	615	5	12	2	479	423	152	112	449
Kolaba	1,738	227	232	..	761	1,220	8	17	5	991	915	79	175	1,236
Ratnagiri	1,763	242	220	2	576	1,040	5	4	..	749	722	50	195	1,277
Thana	1,808	127	192	1	784	1,104	96	17	4	811	707	179	126	1,414
Bombay Suburban District	1,968	69	410	1	734	1,214	234	19	4	559	481	229	69	1,264
Total Southern Division	15,189	1,436	2,899	40	6,049	10,424	383	238	86	8,064	7,343	2,389	1,261	10,024
Karachi City	7,890	1,332	1,773	53	4,505	7,663	2,244	33	20	4,931	3,632	2,327	743	3,883
Karachi District	371	21	102	..	208	331	14	1	1	312	307	31	17	248
Hyderabad	3,051	345	979	5	1,418	2,747	7	6	4	2,449	2,010	1,426	659	1,607
Sukkur	1,530	264	315	..	759	1,338	7	16	6	1,048	891	236	188	664
Shikarpur	2,521	187	1,182	3	1,152	2,524	252	19	8	2,140	1,577	1,204	198	1,144
Larkana	1,475	190	1,026	1	214	1,431	71	11	6	1,285	898	788	176	969
Dadu	880	138	581	..	138	857	54	7	5	742	560	498	128	632
Nawabshah	802	140	171	..	429	740	5	15	6	601	595	118	120	386
Thar and Parkar	1,380	108	223	..	865	1,196	26	29	..	1,157	1,091	217	58	1,075
Total Sind	19,900	2,725	6,352	62	9,688	18,827	2,680	137	56	14,665	11,561	6,845	2,287	10,668
Aden	919	316	110	15	166	607	24	18	4	401	302	154	106	254
Sabar Kantha	60	60	..	..	..	60	..	..	..	..	..	..	60	..
Cutch-Kathiawar District	192	189	..	..	3	192	..	..	..	..	..	..	189	3
TOTAL	145,194	15,648	42,412	1,148	60,947	1,20,158	12,947	1,436	546	90,033	71,306	38,228	64,295	80,192

RETURN No. IX.

Statement showing the number of assessees for each grade of income and for each class separately in Bombay Presidency and Aden (excluding Non-Residents' Refund Circle, Bombay), during the year ending 31st March 1935.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
I	Rs. Rs. 1,000—1,499	39,057	23	3	1,567	5,126	60	17,494	63,330
II	1,500—1,999	14,083	18	6	1,326	3,619	38	12,231	31,321
III	2,000—2,499	9,159	14	12	566	1,594	11	4,406	15,753
IV	2,500—2,999	3,948	17	11	391	1,055	13	2,904	8,339
V	3,000—3,499	2,853	14	8	297	770	14	2,333	6,289
VI	3,500—4,999	4,318	30	17	646	1,682	16	4,439	11,148
VII	5,000—7,499	3,177	35	25	451	1,054	26	3,287	8,055
VIII	7,500—9,999	1,302	24	21	237	521	12	1,725	3,842
IX	10,000—12,499	806	12	8	116	230	8	988	2,168
X	12,500—14,999	494	18	12	69	135	8	620	1,356
XI	15,000—19,999	600	19	22	80	158	6	703	1,588
XII	20,000—24,999	281	22	8	31	68	6	438	854
XIII	25,000—29,999	103	22	10	26	58	3	292	514
XIV	30,000—39,999	84	20	13	19	64	6	250	456
XV	40,000—49,999	47	15	14	17	29	7	138	267
XVI	50,000—99,999	22	52	19	28	59	8	217	405
XVII	1,00,000 and above	3	118	34	9	41	3	85	293
	Unclassified	102	97	1	..	..	..	..	200
	TOTAL	80,430	570	244	5,876	16,263	245	52,550	1,56,178

RETURN No. X.

Statement showing the number of assessees, etc., in the Bombay Presidency and Aden (excluding the Non-Residents' Refund Circle, Bombay), (excluding assesses whose main source of income is from salaries) for the year 1934-35.

District or Circle.	Number of persons assessed.		Total number of returns received.		Number of returns showing taxable income.		Number of persons declared liable to tax.	Tax on incomes in columns 6 & 7. A		Tax on incomes in column 8. B		Difference between A and B.		Total number of companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax.	Super-tax.	Income-tax.	Super-tax.	Income-tax.	Super-tax.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
								Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bombay City (excluding Non-Resident's Refund Circle).	947	51,934	793	40,194	361	15,761	23,484	1,36,47,900	52,39,003	1,71,01,813	64,99,035	34,53,913	12,60,032	947
Ahmedabad	157	13,087	157	10,070	72	3,984	7,254	17,64,262	3,11,629	24,89,832	8,88,866	7,25,570	5,77,237	157
Kaira	2	2,428	2	1,659	..	597	1,575	48,068	450	92,875	450	44,807	..	2
Panch Mahals	1	1,450	1	1,207	..	327	994	17,373	..	53,222	..	35,849	..	1
Broach	5	1,992	5	1,714	3	493	1,174	73,268	6,131	1,54,591	13,989	81,323	7,858	5
Surat	5	7,144	5	6,805	2	1,482	3,272	2,36,163	8,717	5,08,558	19,560	2,72,395	10,843	5
Total Northern Division	170	26,101	170	21,455	77	6,883	14,269	21,39,184	3,26,927	32,99,078	9,22,865	11,59,944	5,95,938	170
Ahmednagar	4	1,796	4	1,718	3	341	1,043	21,074	..	1,03,453	214	82,379	214	4
East Khandesh	8	2,660	8	2,596	4	871	1,552	1,76,225	23,380	3,76,292	29,275	2,00,067	5,895	8
West Khandesh	3	1,305	3	1,284	1	483	1,415	1,13,905	19,803	2,48,557	7,371	1,34,652	—12,432	3
Nasik	6	2,374	6	2,321	4	643	1,781	71,235	..	2,18,930	3,375	1,47,695	3,375	6
Poona	20	4,379	20	4,203	6	1,879	2,941	4,08,008	26,369	8,20,493	43,143	4,12,485	16,774	20
Satara	9	1,495	9	1,464	3	331	1,218	77,890	3	1,30,046	13,426	52,156	13,423	9
Sholapur	18	3,306	18	2,857	4	977	1,844	1,30,053	48,444	4,58,524	99,389	3,27,871	50,945	10
Total Central Division	68	17,315	68	16,443	25	5,380	11,794	9,98,990	1,17,999	23,56,295	1,96,193	13,57,305	78,194	68
Belgaum	5	2,184	5	1,585	3	488	1,052	56,730	27,094	1,71,666	27,960	1,14,936	866	5
Bijapur	3	748	4	986	3	336	697	50,524	..	1,22,385	..	71,861	..	4
Dharwar	17	1,767	26	1,977	20	520	1,564	95,581	..	1,75,893	3,385	80,312	3,385	26
Kanara	1	618	1	491	..	134	294	14,602	..	43,393	..	28,791	..	1
Kolaba	..	779	..	993	..	279	754	42,584	630	1,12,168	2,884	69,584	2,254	..
Ratnagiri	1	591	2	796	1	170	576	12,699	..	58,375	..	45,676	..	2
Thana	1	1,029	1	976	1	463	768	58,850	1,532	1,46,109	4,321	87,259	2,789	1
Bombay Suburban	1	1,191	1	1,144	1	476	642	39,857	584	78,465	2,174	38,608	1,590	1
Total Southern Division	29	8,907	40	8,948	29	2,866	6,347	3,71,427	29,840	9,08,454	40,724	5,37,027	10,884	40
Karachi	53	6,540	53	6,278	30	2,438	3,817	6,85,221	97,213	9,55,641	1,08,979	2,70,420	11,766	53
Hyderabad	5	2,463	5	2,397	2	1,059	1,640	1,05,703	10,078	2,06,662	14,124	1,00,959	4,046	5
Sukkur	..	664	..	1,071	..	294	648	44,610	..	88,813	765	44,203	765	..
Nawabshah	..	388	..	660	..	123	389	11,750	..	29,028	..	17,278	..	..
Shikarpur	1	1,341	3	2,334	1	512	1,106	80,310	..	76,974	3,754	46,664	3,754	3
Larkana	1	1,355	1	1,230	1	214	6 8	7,796	..	30,706	..	22,910	..	1
Dadu	..	723	..	719	..	478	4.2	6,680	..	12,666	..	5,986	..	..
Karachi District	..	350	..	310	..	43	240	1,787	..	16,478	..	14,691	..	..
Thar and Parkar	..	1,269	..	1,088	..	125	991	7,832	..	83,032	..	75,200	..	..
Total Sind	60	15,093	62	16,040	31	5,289	9,952	9,01,689	1,07,291	15,00,000	1,27,622	5,98,311	20,331	62
Aden	10	348	15	276	10	94	116	2,26,740	46,305	3,10,853	77,073	84,113	30,768	18
Cutch-Kathiawar District	..	3	..	3	..	3	3	139	..	139	..	..	..	..
Grand Total	1,284	1,19,701	1,148	1 03,359	536	36,276	65,965	1,82,86,019	58,67,365	2,54,76,632	78,63,512	71,90,613	19,96,147	1,305

RETURN No. XI.

Statement showing the amount of income-tax paid by the staple industries in the Bombay Presidency and Aden (excluding Non-Residents' Refund Circle) during the year 1934-35.

Serial No.	Name of Industry.	Rs.
1	Cotton, ginning and pressing	1,58,795
2	Cotton, spinning and weaving (mills)	7,19,178
3	Cotton, spinning and weaving (hand looms)	11,583
4	Dyeing	22,988
5	Flour milling	12,289
6	Foundries	8,695
7	Jute	..
8	Medicines	69,182
9	Mining, coal	15,923
10	Mining, copper	..
11	Mining, manganese	..
12	Mining, petroleum	..
13	Mining, others	18,935
14	Oil mills	27,691
15	Potteries, bricks, stones, etc., and building materials manufacture	42,115
16	Rice mills	16,936
17	Salt	2,06,575
18	Silk manufacture	57,466
19	Soap manufacture	21,210
20	Sports	4,059
21	Sugar	1,70,835
22	Tanneries	848
23	Tea	..
24	Timber (including saw mills)	1,48,963
25	Tobacco manufacturing	30,951

RETURN No. I.

Showing collections by districts for the year 1934-35.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

RETURN

Showing Collections by districts

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1935.	Bombay City (excluding N. R. R. Circle).	Ahmedabad.	Kaira.	Broach.	Panch-Mahals.
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(a) Paid by Government . .	14,81,525	69,570	15,950	11,977	4,822
	(b) „ „ Local Authorities .	3,00,518	7,594	634	1,118	377
	(c) „ „ Companies, other public bodies and Associations.	30,18,745	1,74,180	2,895	6,210	1,423
	(d) „ „ Private employees .	5,05,959	32,098	7,035	1,629	985
2	Interest on Securities—					
	(a) On securities of the Government of India or of a local Government.	52,56,755	50,211	2,277	20,105	2,830
	(b) On debentures or other securities of a local authority or a company.	14,49,885	19,335	..	..	..
3	Income derived from property .	26,85,385	2,14,312	5,549	7,599	3,608
4	„ „ „ business .	1,08,31,140	14,90,923	48,370	98,981	42,501
5	Professional earnings . . .	7,61,934	45,554	2,992	7,022	1,706
6	Income derived from other sources .	12,34,031	3,91,503	15,798	11,176	3,999
6A	„ „ „ Surcharge .	66,25,346	5,73,504	17,911	30,804	11,317
7	TOTAL OF ITEMS 1 TO 6A .	3,41,51,223	30,68,784	1,19,411	1,96,621	73,568
8	(a) Amount to be deducted on account of section 15.	5,56,005	40,710	1,557	2,255	647
	(b) Amount to be deducted on account of section 17.	94,645	14,184	511	884	268
9	Resultant demand . . .	3,35,00,573	30,13,890	1,17,343	1,93,482	72,653
10	Arrears	11,54,104	22,436	215	204	1,018
11	Penalties—					
	(a) Penal assessment under section 25 (2).	..	..	..	..	..
	(b) Penal assessment under section 28.	5,710	1,112	322	500	1,449
	(c) Penal recoveries under section 46 (1).	10,981	2,971	21	111	114
	(d) Other penalties and fines .	642	20	..	..	..
12	Miscellaneous—					
	(a) Composition under section 53 (2).	58,386	54,321	..	18,950	..
	(b) Other items . . .	27,000	3,012	186	85	18
13	TOTAL OF ITEMS 9 TO 12 .	3,47,57,396	30,97,762	1,18,087	2,13,332	75,252
14	Refund or rebate of tax—					
	(a) On interest on securities under section 48.	26,50,200	35,784	6,723	21,534	1,876
	(b) On dividends of companies under section 48.	11,39,737	3,70,216	20,890	11,099	905
	(c) To partners of firms under section 48.	3,24,284	57,069	1,588	650	2,008
	(d) Under section 49 . .	3,74,286	..	..	..	..
	(e) Under arrangement with the Indian States.	22,797	33	104	..	20
	(f) Under arrangement with the Ceylon Government.	8,704	..	..	..	..
	(g) Other refunds . . .	3,37,760	44,817	816	478	1,130
15	TOTAL REFUNDS .	53,57,768	5,07,919	30,121	33,761	5,939
16	Net demand (item 13 *minus* item 15)	2,93,99,628	25,89,843	87,966	1,79,571	69,313
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	14,43,944	54,562	132	18,114	1,089
18	*Add*—Excess collections and advance payments.	63,080	35,592	..	191	12
18A	*Add*—Unpaid refunds for 1934-35 .	77,883	47,396	4,886	546	484
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	1,15,772	46,400	240	3,309	778
19	Net collections	2,79,80,875	25,71,869	92,480	1,58,885	67,942

No. I.

for the year 1934-35.

Surat.	Ahmed-nagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
37,362	20,551	16,751	16,264	39,682	1,87,337	23,750	26,106	44,478
2,355	1,160	1,534	1,508	810	3,664	1,534	2,566	1,309
7,239	10,536	7,520	3,230	6,840	24,239	953	30,166	2,626
9,962	1,202	1,520	1,624	1,505	15,646	5,174	2,958	1,536
29,250	4,350	5,000	1,211	3,950	37,843	2,953	5,555	5,228
38	..	2,381	..	..	4,358	..	..	..
59,191	11,491	30,732	12,958	20,192	1,15,215	5,508	53,744	9,578
2,61,440	82,409	2,78,115	1,60,919	1,66,119	4,80,665	90,629	2,63,184	1,23,942
18,990	3,950	16,532	4,123	6,656	30,326	6,389	9,192	10,148
53.221	2,424	2,575	9,917	5,368	30,271	4,809	50,938	8,145
93,653	26,628	79,023	44,174	55,451	2,08,009	31,175	97,790	41,831
5,72,701	1,64,711	4,41,683	2,55,928	3,06,573	11,37,573	1,72,874	5,42,199	2,48,821
9,731	1,364	3,297	807	777	5,668	1,122	2,282	1,688
4,172	2,602	7,415	2,483	2,384	17,997	1,485	4,600	1,289
5,58,798	1,60,745	4,30,971	2,52,638	3,03,412	11,13,908	1,70,267	5,35,317	2,45,844
3,429	10,016	25,056	6,120	15,250	77,978	5,478	12,502	12,780
..	..	..	..	..	..	..	..	..
542	10	148	200	250	1,243	398	2,731	25
591	175	1,936	1,389	707	1,183	549	790	730
..	..	..	..	..	..	..	..	..
..	..	1,600	11,800	2,000	1,775	1,000	..	..
115	46	365	31	389	703	143	641	135
5,63,475	1,70,992	4,60,076	2,72,178	3,22,008	11,96,790	1,77,835	5,51,981	2,59,514
62,137	4,458	3,510	1,897	6,297	35,974	2,211	8,776	5,382
1,92,716	3,849	5,083	2,184	8,389	34,238	2,065	5,034	5,730
8,055	3,117	3,356	5,989	2,188	2,202	1,471	1,395	3,834
..	..	..	..	..	..	..	72,077	..
125	..	..	..	..	1,468	..	81	116
..	..	..	..	..	8	..	..	..
8,162	18,866	21,938	6,577	35,078	28,885	9,174	28,516	7,559
2,71,195	30,290	33,887	16,647	51,952	1,02,775	14,921	1,15,879	22,621
2,92,280	1,40,702	4,26,189	2,55,531	2,70,056	10,94,015	1,62,914	4,36,102	2,36,893
14,214	5,477	28,155	1,928	22,476	1,74,914	4,209	11,488	11,868
7	..	..	14	4	9,237	..	..	38
2,801	302	974	414	7,214	4,754	25	704	282
4,397	250	486	3,179	8,719	15,688	95	436	7,877
2,76,477	1,35,277	3,98,522	2,50,852	2,46,079	9,17,404	1,58,635	4,24,882	2,17,468

RETURN

Showing Collections by districts

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1935.	Bijapur.	Dharwar.	Kanara.	Kolaba.	Ratnagiri.
1	2	17	18	19	20	21
		Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—					
	(*a*) Paid by Government . .	13,409	42,980	13,354	8,151	14,288
	(*b*) „ „ Local Authorities .	440	2,193	391	471	595
	(*c*) „ „ Companies, other public bodies and Associations.	1,358	3,996	..	134	78
	(*d*) „ „ Private employees .	496	1,329	241	1,186	1,526
2	Interest on Securities—					
	(*a*) On securities of the Government of India or of a local Government.	370	9,414	1,719	390	1,421
	(*b*) On debentures or other securities of a local authority or a company.	..	601	..	..	..
3	Income derived from property .	6,524	10,351	2,194	10,731	2,353
4	„ „ „ business .	90,098	1,41,219	38,329	76,280	53,008
5	Professional earnings . . .	2,568	6,976	2,171	2,835	3,474
6	Income derived from other sources .	2,597	3,186	972	11,029	3,674
6A	„ „ „ Surcharge .	25,345	46,844	11,584	23,499	14,624
7	TOTAL OF ITEMS 1 TO 6A .	1,43,205	2,69,089	70,955	1,34,706	95,044
8	(*a*) Amount to be deducted on account of section 15.	655	1,916	1,019	727	933
	(*b*) Amount to be deducted on account of section 17.	470	999	177	511	90
9	Resultant demand . . .	1,42,080	2,66,174	69,759	1,33,468	94,021
10	Arrears	3,993	8,168	4,380	1,799	1,713
11	Penalties—					
	(*a*) Penal assessment under section 25 (2).	..	..	..	..	..
	(*b*) Penal assessment under section 28.	87	550	500	410	150
	(*c*) Penal recoveries under section 46 (1).	371	295	413	506	159
	(*d*) Other penalties and fines .	..	..	..	..	..
12	Miscellaneous—					
	(*a*) Composition under section 53 (2).	..	..	..	..	..
	(*b*) Other items . . .	28	31	4	27	2
13	TOTAL OF ITEMS 9 TO 12 .	1,46,559	2,75,218	75,056	1,36,210	96,045
14	Refund or rebate of tax—					
	(*a*) On interest on securities under section 48.	1,354	8,832	1,496	753	1,775
	(*b*) On dividends of companies under section 48.	155	4,814	1,098	1,272	2,202
	(*c*) To partners of firms under section 48.	2,763	1,608	544	1,432	..
	(*d*) Under section 49 . .	..	..	..	..	..
	(*e*) Under arrangement with the Indian States.	..	111	..	..	..
	(*f*) Under arrangement with the Ceylon Government.	..	..	..	..	..
	(*g*) Other refunds . . .	11,957	4,785	2,830	2,225	488
15	TOTAL REFUNDS .	16,229	20,150	5,968	5,682	4,465
16	Net demand (item 13 *minus* item 15)	1,30,330	2,55,068	69,088	1,30,528	91,580
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	849	14,294	5,647	4,635	3,529
18	*Add*—Excess collections and advance payments.	68	848	30	73	65
18A	*Add*—Unpaid refunds for 1934-35 .	1,099	3,264	201	1,212	1,920
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	..	1,155	2,784	638	1,121
19	Net collections	1,30,648	2,43,731	60,888	1,26,540	88,915

No. 1—*contd.*

for the year 1934-35—*contd.*

Thana.	Bombay Suburban District.	Karachi City.	Karachi District.	Hyderabad.	Sukkur.	Shikarpur.	Larkana.
22	23	24	25	26	27	28	29
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
20,708	1,969	1,46,504	1,497	51,862	31,426	10,402	18,594
1,115	4,030	57,827	150	3,393	2,872	2,688	2,632
323	2,858	1,84,928	..	5,685	1,504	366	119
2,756	4,821	57,561	56	7,835	648	2,623	252
802	..	1,40,537	..	9,207	1,838	259	4,559
..	..	81,411	..	..	..	..	..
31,073	40,969	1,71,726	874	29,169	9,430	8,596	3,883
1,26,659	43,524	5,60,457	11,611	76,016	54,459	84,350	15,694
5,592	4,384	31,506	204	10,983	3,751	2,727	965
9,507	8,988	68,483	1,298	59,053	10,804	11,021	6,478
42,589	22,630	3,31,823	2,961	49,765	24,665	24,339	9,249
2,41,124	1,34,173	18,32,763	18,651	3,02,968	1,41,397	1,47,371	62,425
829	869	48,231	63	11,480	1,079	1,773	1,123
2,773	844	6,370	136	5,571	2,507	3,205	705
2,37,522	1,32,460	17,78,162	18,452	2,85,917	1,37,811	1,42,393	60,597
7,835	9,324	46,499	4,126	27,094	298	10,252	6,776
..	..	..	..	..	..	..	..
38	50	295	..	100	3,350	157	..
1,113	612	281	199	157	..	563	10
..	..	..	..	..	..	2	41
..	..	2,000	..	5,795	..	1,500	200
27	362	367	8	749	4	..	..
2,46,535	1,42,808	18,27,604	22,785	3,19,812	1,41,463	1,54,867	67,624
10,025	28,452	23,365	8	5,463	479	89	356
5,045	43,079	23,055	..	3,656	1,102	3,780	35
3,699	4,114	22,862	139	4,577	..	15,093	..
..	..	383	..	1,549	..	..	..
..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..
4,964	7,590	27,309	3,161	1,343	6,261	14,459	5,810
23,733	83,235	96,974	3,308	16,588	7,842	33,421	6,201
2,22,802	59,573	17,30,630	19,477	3,03,224	1,33,621	1,21,446	61,423
3,728	4,308	38,884	2,300	29,550	1,124	8,873	7,047
1	1	46	32	123	2,427	7	..
487	1,090	123	7	89	..	261	..
413	1,551	3,379	137	537	115	180	42
2,19,149	54,805	16,88,536	17,079	2,73,349	1,34,809	1,12,661	54,334

RETURN No. I—*concld.*

Showing Collections by districts for the year 1934-35—*concld.*

Serial No.	Classification of the Income-tax demand for the Districts of the Bombay Presidency for the year ending 31st March 1935.	Dadu.	Nawabshah.	Thar and Parkar.	Aden.	Sabar Kantha.	Cutch-Kathiawar District.
1	2	30	31	32	33	34	35
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Salaries—						
	(*a*) Paid by Government . .	10,400	16,496	20,085	32,588	5,221	30,557
	(*b*) „ „ Local Authorities .	648	647	802	17,951	..	..
	(*c*) „ „ Companies, other public bodies and Associations.	..	114	2,585	40,503	..	..
	(*d*) „ „ Private employees .	10	555	121	11,405	..	..
2	Interest on Securities—						
	(*a*) On securities of the Government of India or of a local Government.	75	76	4	2,423	503	14,128
	(*b*) On debentures or other securities of a local authority or a company.	..	..	..	..	..	..
3	Income derived from property .	1,098	2,015	4,326	39,912	8	..
4	„ „ „ business .	9,451	15,646	60,905	1,98,640	..	..
5	Professional earnings . . .	265	1,238	1,173	2,230	..	..
6	Income derived from other sources	3,604	4,470	422	14,608	..	138
6A	„ „ „ Surcharge .	5,157	7,926	19,445	83,793	1,433	10,332
7	TOTAL OF ITEMS 1 TO 6A .	30,708	49,183	1,09,868	4,44,053	7,165	55,155
8	(*a*) Amount to be deducted on account of section 15.	418	1,004	2,412	5,337	..	..
	(*b*) Amount to be deducted on account of section 17.	717	396	718	959	..	..
9	Resultant demand . . .	29,573	47,783	1,06,738	4,37,757	7,165	55,155
10	Arrears	48,536	82	11,404	59,770	..	..
11	Penalties—						
	(*a*) Penal assessment under section 25 (2).	..	..	..	..	..	..
	(*b*) Penal assessment under section 28.	..	..	169	..	..	..
	(*c*) Penal recoveries under section 46 (1).	51	40	346	..	..	..
	(*d*) Other penalties and fines .	..	..	..	53	..	..
12	Miscellaneous—						
	(*a*) Composition under section 53 (2).	..	..	..	..	..	..
	(*b*) Other items . . .	..	58	37	..	..	..
13	TOTAL OF ITEMS 9 TO 12 .	78,160	47,963	1,18,694	4,97,580	7,165	55,155
14	Refund or rebate of tax—						
	(*a*) On interest on securities under section 48.	..	423	5	3,099	..	73
	(*b*) On dividends of companies under section 48.	53	67	..	2,749	118	410
	(*c*) To partners of firms under section 48.	..	2,905	353	8,681	..	..
	(*d*) Under section 49 . .	..	..	..	197	..	..
	(*e*) Under arrangement with the Indian States.	..	..	..	..	..	..
	(*f*) Under arrangement with the Ceylon Government.	..	..	..	..	..	..
	(*g*) Other refunds . . .	1,983	2,049	3,717	2,454	65	178
15	TOTAL REFUNDS .	2,036	5,444	4,075	17,180	183	661
16	Net demand (item 13 *minus* item 15)	76,124	42,519	1,14,619	4,80,400	6,982	54,494
17	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	16,612	571	25,552	45,929	..	..
18	*Add*—Excess collections and advance payments.	11	..	6	..	..	..
18A	*Add*—Unpaid refunds for 1934-35 .	2	..	235	..	..	..
18B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	269	..	52	..	..	..
19	Net collections	59,256	41,948	89,256	4,34,471	6,982	54,494

RETURN No. II.

Classification of the Super-tax Demand in the Districts of the Bombay Presidency for the year ending 31st March 1935.

Serial No.	Classification.	Bombay City (excluding Non-Resident Refund Circle).	Ahmedabad.	Kaira.	Broach.	Surat.	Ahmednagar.	East Khandesh.	West Khandesh.	Nasik.	Poona.	Satara.	Sholapur.	Belgaum.	Bijapur.	Dharwar.	Kolaba.	Thana.	Bombay Suburban.	Karachi City.	Hyderabad.	Sukkur.	Shikarpur.	Larkana.	Dadu.	Aden.	Cutch-Kathiawar District.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Demand for the year .	57,32,818	7,21,704	360	11,192	15,728	171	23,420	5,897	3,560	36,956	10,782	80,073	22,393	..	2,791	2,307	4,321	2,174	90,743	11,299	612	3,859	..	..	62,125	285
1A	Demand for the year on account of Surcharge.	14,31,490	1,80,054	90	2,798	3,882	43	5,855	1,474	889	9,110	2,696	20,018	5,567	..	698	577	1,080	544	22,530	2,825	153	965	..	..	15,531	71
2	Arrears . . .	2,00,564	31,127	..	125	..	..	..	..	..	2,036	..	..	..	..	..	..	..	..	1,635	..	..	..	35	20,834	15,050	..
3	Miscellaneous including penalties.	448	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
4	TOTAL OF ITEMS 1 TO 3	74,55,320	9,32,885	450	14,115	19,560	214	29,275	7,371	4,449	48,152	13,478	1,00,091	27,960	..	3,489	2,884	5,401	2,718	1,14,908	14,124	765	4,824	35	20,834	92,706	356
5	Refunds . . .	5,42,997	2,601	...	..	1,971	338	1,401	12	1,067	10	..	2,659	..	..	..	182	..	..	3,493	..	..	..	12	..	..	..
6	Net demand (item 4 *minus* item 5).	69,12,323	9,30,284	450	14,115	17,589	—124	27,874	7,359	3,382	48,142	13,478	97,432	27,960	..	3,489	2,702	5,401	2,718	1,11,415	14,124	765	4,824	23	20,834	92,706	356
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	3,06,987	4,53,949	..	2,914	..	..	..	..	..	36,702	..	..	..	..	3,385	..	..	..	..	..	..	131	..	20,834	22,032	..
8	*Add*—Excess Collections and advance payments.	35,479	..	..	..	..	..	..	..	..	2,998	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8A	*Add*—Unpaid refunds of the year under review.	22	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
8B	*Deduct*—Paid refunds out of unpaid refunds of previous year.	109	2,308	..	..	..	..	17	..	722	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9	NET COLLECTIONS .	66,40,728	4,74,027	450	11,201	17,589	—124	27,857	7,359	2,660	14,438	13,478	97,432	27,960	..	104	2,702	5,401	2,718	1,11,415	14,124	765	4,693	23	..	70,674	356

RETURNS Nos. I to X.

Pertaining to the Non-Residents' Refund Circle, Bombay, for the year 1934-35.

RETURN No. I.

Classification of the income-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1935.

Serial No.	Classification.	Assessment for 1934-35.
1	2	3
		Rs.
1	Salaries—	
	(*a*) paid by Government	8,915
	(*b*) „ „ local authorities	508
	(*c*) „ „ companies, other public bodies and associations	402
	(*d*) „ „ private employers	2,989
2	Interest on securities—	
	(*a*) on securities of the Government of India or of a Local Government	*Nil*
	(*b*) „ debentures or other securities of a local authority or a company	*Nil*
3	Income derived from property	1,754
4	„ „ „ business	8
5	Professional earnings	*Nil*
6	Income derived from other sources	11,025
6-A	Surcharge	6,423
7	TOTAL OF ITEMS 1 TO 6-A	32,024
8	(*a*) Amount to be deducted on account of section 15	*Nil*
	(*b*) Amount to be deducted on account of section 17	*Nil*
9	Resultant demand	32,024
10	Arrears	*Nil*
11	Penalties—	
	(*a*) penal assessments under section 25 (2)	*Nil*
	(*b*) „ „ „ „ 28	*Nil*
	(*c*) „ recoveries „ „ 46 (1)	*Nil*
	(*d*) other penalties and fines	*Nil*
12	Miscellaneous—	
	(*a*) composition under section 53 (2)	*Nil*
	(*b*) other items	8,847
13	TOTAL OF ITEMS 9 TO 12	40,871
14	Refund or rebate of tax—	
	(*a*) on interest on securities, under section 48	4,55,228
	(*b*) „ dividends of companies, under section 48	16,64,318
	(*c*) to partners of firms, under section 48	54,481
	(*d*) under section 49	3,493
	(*e*) under arrangement with the Indian States	150
	(*f*) „ „ „ Ceylon Government	178
	(*g*) other refunds	37,509
15	TOTAL REFUNDS	22,15,357
16	Net refund (item 15 *minus* item 13)	21,74,486
17	*Add*—Arrears outstanding on 31st March of the year to which the statement relates.	747
18	Excess collections and Advance payments	32
18-A	*Deduct*—Refund outstanding on 1st April 1935	28,289
18-B	*Add*—Refund paid out of unpaid refunds of last year	17,605
19	Net Refund	21,64,517*

	Rs.
*Refunds paid in Bombay	21,23,692
„ „ outside Bombay	65,066
Total	21,88,758
Deduct—Collection	24,241
Net Refunds	21,64,517

RETURN No. II.

Classification of the super-tax demand in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1935.

Serial No.	Classification.	Assessment for 1934-35.
1	2	3
		Rs.
1	Demand for the year	24,362
1-A	Surcharge	6,090
2	Arrears	*Nil*
3	Miscellaneous including panalties	*Nil*
4	TOTAL OF ITEMS 1 TO 3	30,452
5	Refunds	*Nil*
6	Net demand (item 4 *minus* item 5)	30,452
7	*Deduct*—Arrears outstanding on 31st March of the year to which the statement relates.	21,417
8	*Add*—Excess collections and advance payments	*Nil*
9	Net collections	9,035

RETURN No. III.

Refunds and adjustments under Sections 48 and 49 of the Indian Income-tax Act, 1922, granted in Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1935.

A.—UNDER SECTION 48.

Serial No.	Grade of income.	Rate of tax per rupee.	Rate of refund or rebate per rupee.	On interest on securities.		On dividends of companies.		To partners of registered firms.		Total.		Remarks.
				No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	No. of applicants.	Amount.	
1	2	3	4	5	6	7	8	9	10	11	12	13
	Rs.	Pies.	Pies.		Rs.		Rs.		Rs.		Rs.	
1	Below 1,000	*Nil*	26+26/8	24	4,775	123	2,325	..	..	147	7,100	
2		*Nil*	26+26/4	937	1,71,298	2,060	1,70,035	11	3,896	3,008	3,45,229	
3		*Nil*	19	1	8	4	200	2	1,139	7	1,347	
4		*Nil*	18	1	106	1	112	..	..	2	218	
5	1,000 to 1,499	2	24+26/8	8	429	30	916	..	..	38	1,345	
6		2	24+26/4	167	13,640	650	42,335	..	..	817	55,975	
7		4	22+26/8	..	..	..	..	9	1,872	9	1,872	
8	1,500 „ 1,999	2	24+26/8	4	121	7	232	..	..	11	353	
9		4	22+26/4	256	20,395	918	62,138	9	2,514	1,183	85,047	
10	2,000 „ 4,999	6+6/8	20+20/8	11	1,078	76	4,511	22	11,402	109	16,991	
11		6+6/4	20+20/4	692	84,790	3,954	3,19,800	5	932	4,651	4,05,522	
12		6	13	1	163	6	449	..	..	7	612	
13	5,000 „ 9,999	9+9/8	17+17/8	10	1,059	93	6,672	..	..	103	7,731	
14		9+9/4	17+17/4	549	75,838	3,415	4,19,798	17	13,165	3,981	5,08,801	
15		6	12	..	..	4	63	..	..	4	63	
16	10,000 „ 14,999	12+12/8	14+14/8	13	1,785	51	3,333	..	..	64	5,118	
17		12+12/4	14+14/4	276	39,599	1,941	2,76,947	11	11,583	2,228	3,28,129	
18	15,000 „ 19,999	16+16/8	10+10/8	5	232	39	1,641	1	53	45	1,926	
19		16+16/4	10+10/4	158	19,668	1,164	1,79,113	5	4,889	1,327	2,03,670	
20		10	9	..	..	8	593	..	..	8	593	
21	20,000 „ 29,999	19+19/8	7+7/8	3	49	34	668	..	..	37	717	
22		19+19/4	7+7/4	187	18,016	1,003	1,31,551	1	1,115	1,141	1,50,682	
23		13	6	1	5	5	377	..	..	6	382	
24	30,000 „ 39,999	23+23/8	3+3/8	..	..	12	362	..	..	12	362	
25		23+23/4	3+3/4	35	1,524	304	26,609	1	1,921	340	30,054	
26		16	3	..	..	..	..	..	..	..	..	
27	40,000 „ 99,999	25+25/8	1+1/8	1	4	12	319	..	..	13	323	
28		25+25/4	1+1/4	16	646	254	13,219	..	..	270	13,865	
	Total	..	..	3,306	4,55,228	16,168	16,64,318	94	54,481	19,568	21,74,027	

B.—UNDER SECTION 49.

	Rs.
Refunds to Companies	*Nil*
Refunds to other assessees	3,493
Refunds under agreement with Indian States and Ceylon	328
	3,821

RETURN No. IV.

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1935.

RETURN

Classification of grades of income-tax collected in the Non-Residents'

Serial No.	Grade of income.	(a) Deductions at source or collections (including cases under section 34, cases in which income or tax extra collections of tax during the year on account of excess allowances originally			(b) Interest on securities of					
		Salaries.		Additions regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through short collection at the same rate.	Government of India.		Local Government.		Local authorities and companies.	
		Income.	Tax collected.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
1	2	3	4	5	6	7	8	9	10	11
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I	1,000 to 1,499 . . .	1,440	15	..	..	..	..	..	..	..
II	1,500 ,, 1,999 . . .	..	..	34	..	..	..	..	..	..
III	2,000 ,, 2,499 . . .	736	23	21	..	..	..	..	..	..
IV	2,500 ,, 2,999 . . .	..	..	41	..	..	..	..	..	..
V	3,000 ,, 3,499 . . .	..	..	120	..	..	..	..	..	..
VI	3,500 ,, 4,999 . . .	..	..	50	..	..	..	..	..	..
VII	5,000 ,, 7,499 . . .	2,389	112	462	..	..	..	..	..	..
VIII	7,500 ,, 9,999 . . .	..	..	90	..	..	..	..	..	..
IX	10,000 ,, 12,499 . . .	..	..	261	..	..	..	..	..	..
X	12,500 ,, 14,999 . . .	..	..	452	..	..	..	..	..	..
XI	15,000 ,, 19,999 . . .	16 032	1,336	243	..	..	..	..	..	..
XII	20,000 ,, 24,999 . . .	27,001	2,672	..	..	..	..	..	..	..
XIII	25,000 ,, 29,999 . . .	..	..	..	..	..	..	..	..	..
XIV	30,000 ,, 39,999 . . .	..	..	..	..	..	..	..	..	..
XV	40,000 ,, 49,999 . . .	..	..	..	..	..	..	..	..	..
XVI	50,000 ,, 99,999 . . .	..	..	..	..	..	..	..	..	..
XVII	1,00,000, and over . . .	..	..	2,504	..	..	..	..	..	..
XVIII	Unclassified income :— (a) taxed at source at the maximum rate,	..	..	..	..	..	..	..	..	..
	(b) covered by anticipatory certificates,	..	..	..	1,49,959	24,030	..	..	2,860	395
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	47,598	4,158	4,278	1,49,959	24,030	..	..	2,860	395

NOTES—

(*a*) Rebates granted before collection of tax on account of insurance premia, etc., under section 15 should be deducted from income and tax to be shown in columns 3, 4 and 16 to 23. Cash refunds granted on this account after collection of tax should be included in columns 26 and 27.

(*b*) The income and tax referred to in columns 6 to 15 are to be shown in lump sums against class XVIII and need not be classified and shown against grades I to XVII.

(*c*) Refunds at the maximum rate on account of interest on securities, dividends and profits of registered firms are to be shown here in columns 26 and 27. Also total refunds of tax deducted on account of salaries in the previous year when it is found that no tax is leviable.

(*d*) Columns 26 and 27 include refunds due on appeal, etc., relating to the previous year.

No. IV.

Refund Circle, Bombay, in the year ending 31st March 1935.

or both are enhanced on appeal or revision after collection of the original demand, granted for insurance premia, etc., under section 15).

(b) Profits of											
Companies.		Registered firms.		Income of Hindu undivided families.		Income of Unregistered firms.		Income of Associations of individuals.		Income of Individuals.	
Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.	Income.	Tax collected.
12	13	14	15	16	17	18	19	20	21	22	23
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
..	..	..	..	..	..	..	..	..	..	19,488	203
..	..	..	..	..	..	..	..	..	..	18,672	389
..	..	..	..	..	..	..	..	..	..	16,544	517
..	..	..	..	..	..	..	..	..	..	19,936	623
..	..	..	..	..	..	..	..	..	..	26,752	836
..	..	..	..	..	..	..	..	..	..	28,032	876
..	..	..	..	..	..	..	..	..	..	30,165	1,414
..	..	..	..	..	..	..	..	..	..	25,963	1,217
..	..	..	..	..	..	..	..	..	..	23,104	1,444
..	..	..	..	..	..	..	..	..	..	15,920	995
..	..	..	..	..	..	..	..	..	..	6,108	509
..	..	..	..	..	..	..	..	..	..	9,620	952
..	..	..	..	..	..	..	..	..	..	10,580	1,047
..	..	..	..	..	..	..	..	..	..	1,978	237
..	..	..	..	31,849	4,147	..	..	..	..	8,886	1,157
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	..	..	..	..	..	..	..	..
..	..	..	..	31,849	4,147	..	..	..	..	2,61,747	12,416

	Rs.
Interest on tax-free securities	3,40,160

RETURN No. IV—*concld.*

Classification of grades of income-tax collected in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1935.

Serial No.	Grade of income.	Gross total of collections and deductions at source.		DEDUCTIONS.				Net income and tax collected.		Number of assessees.
				(c) On account of cash refunds— (1) due to refund of tax paid after collection. (2) due through sections 27, 30, 32, 33 or 35. (3) due on account of insurance premia, etc.		Due through section. 17.	Regarding collections on account of salaries and interest on securities of previous year due through difference in rate or through excess collections at the same rate.			
		Income (columns 3, 6, 8, 10, 12, 14, 16, 18, 20 and 22).	Tax (columns 4, 5, 7, 9, 11, 13, 15, 17, 19, 21 and 23).	(d) Income.	(d) Tax.	Tax abated.	Tax.	Income (column 24 *minus* column 26).	Tax collected (column 25 *minus* columns 27, 28 and 29).	
1	2	24	25	26	27	28	29	30	31	32
	Rs. Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I	1,000 to 1,499	20,928	218	..	..	..	424	20,928	—206	61
II	1,500 „ 1,999	18,672	423	..	..	..	423	18,672	..	60
III	2,000 „ 2,499	17,280	561	..	..	..	503	17,280	58	38
IV	2,500 „ 2,999	19,936	664	..	..	..	59	19,936	605	60
V	3,000 „ 3,499	26,752	956	..	..	..	408	26,752	548	36
VI	3,500 „ 4,999	28,032	926	..	..	..	1,204	28,032	—278	58
VII	5,000 „ 7,499	32,554	1,988	..	..	..	1,603	32,554	385	78
VIII	7,500 „ 9,999	25,962	1,307	..	..	..	1,672	25,962	—365	39
IX	10,000 „ 12,499	23,104	1,705	..	..	..	1,638	23,104	67	29
X	12,500 „ 14,999	15,920	1,447	..	..	..	563	15,920	884	28
XI	15,000 „ 19,999	22,140	2,088	..	..	..	924	22,140	1,164	20
XII	20,000 „ 24,999	36,621	3,624	..	..	..	989	36,621	2,635	14
XIII	25,000 „ 29,999	10,580	1,047	..	..	..	110	10,580	937	6
XIV	30,000 „ 39,999	1,978	237	..	..	..	..	1,978	237	2
XV	40,000 „ 49,999	40,735	5,304	..	..	..	..	40,735	5,304	3
XVI	50,000 „ 99,999	..	..	..	..	..	..	..	..	..
XVII	1,00,000, and over	..	2,504	..	..	..	..	..	2,504	1
XVIII	Unclassified income:—									
	(a) taxed at source at the maximum rate,	..	..	21,23,512	3,54,464	..	..	—21,23,512	—3,54,464	..
	(b) covered by anticipatory certificates.	1,52,819	24,425	1,52,819	24,425	..	..	..	..	..
	(c) other incomes, *e.g.*, round sums paid in exceptional cases by employers.	..	..	..	..	..	..	..	..	..
	TOTAL	4,94,013	49,424	22,76,331	3,78,889	..	10,520	—17,82,318	—3,39,985	533

	Rs.	Rs.
TOTAL (COLUMN 31)		—3,39,985
Deduct Surcharge Gross collections	6,278	
Deduct excess collections and miscellaneous	8,879	
Deduct Refunds outstanding on 1st April 1935	28,289	
		43,446
NET		—2,96,539
Add Shipping		— 23,977
Add Refunds and rebates at 1, 3, 7, 10, 14, 17 and 20 pies on account of incomes shown in columns 6 to 15		—18,20,133
Add Payments of unpaid refunds of last year		— 17,605
Add Amounts paid as money order commission for sending refunds		— 2,442
Add Refunds under section 49		—3,493
Add Refunds under arrangements with Indian States and Ceylon		—328
NET TOTAL		—21,64,517

RETURN No. V.

Statement showing collection of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1935.

Class.	Amount of Income.	Collection from Individuals.			Collection from Companies.			Collection from Unregistered firms.			Collection from Hindu Undivided Families.			Total collection.			Refunds.	Net collection.
		Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.	Number of assessees.	*Income.	Amount of tax.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
	Rs. Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
I	30,001 to 50,000	2	84,438	1,130	..	..	..	..	..	..	..	..	..	2	84,438	1,130	..	1,130
II	50,001 „ 1,00,000	..	1,11,468	6,098	..	..	..	..	..	..	..	..	..	..	1,11,468	6,098	..	6,098
III	1,00,001 „ 1,50,000	1	..	..	..	..	..	..	..	..	..	..	..	1	..	..	..	..
IV	1,50,001 „ 2,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
V	2,00,001 „ 2,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VI	2,50,001 „ 3,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VII	3,00,001 „ 3,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
VIII	3,50,001 „ 4,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
IX	4,00,001 „ 4,50,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
X	4,50,001 „ 5,00,000	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
XI	5,00,001 and more	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Total	3	1,95,906	7,228	..	..	..	..	..	..	..	..	..	3	1,95,906	7,228	..	7,228

* Total income of an assessee should be entered in columns 4, 7, 10, 13 and 16.

	Rs.
Add—Surcharge collections	1,807
Add—Excess collection and miscellaneous	..
Add—Penalties (actual collections)	..
Total	9,035

RETURN No. VI.

Classified Statement of receipts of super-tax in the Non-Residents' Refund Circle, Bombay, in the year ending 31st March 1935.

Serial No.	Sources of income.	Companies.		Other Assessees.		Total.	
		No.	Amount of tax.	No.	Amount of tax.	No.	Amount of tax.
1	2	3	4	5	6	7	8
			Rs.		Rs.		Rs.
1	Banking	..	..	..	..	..	..
2	Buildings and land	..	..	..	..	..	..
3	Chemical	..	..	..	..	..	..
4	Cotton spinning and weaving	..	..	..	..	..	..
5	Cotton pressing, ginning and cleaning	..	..	..	..	..	..
6	Engineering	..	..	..	..	..	..
7	Flour mills	..	..	..	..	..	..
8	Insurance—Fire, Marine and Life	..	..	..	..	..	..
9	Iron and steel works	..	..	..	..	..	..
10	Jute spinning and weaving	..	..	..	..	..	..
11	Jute pressing	..	..	..	..	..	..
12	Landing, shipping and ware-housing	..	..	..	..	..	..
13	Mining, Coal	..	..	..	..	..	..
14	Mining, other minerals including petroleum	..	..	..	..	..	..
15	Paper mills	..	..	..	..	..	..
16	Printing and publishing	..	..	..	..	..	..
17	Steam navigation—Ocean	..	..	..	..	..	..
18	Steam navigation—River	..	..	..	..	..	..
19	Sugar making and refining	..	..	..	..	..	..
20	Railway	..	..	..	..	..	..
21	Tanneries and leather work	..	..	..	..	..	..
22	Tramways	..	..	..	..	..	..
23	Woollen mills	..	..	..	..	..	..
24	Others	..	..	3	7,228	3	7,228
	Total	..	..	3	7,228	3	7,228
	Surcharge collections	..	..	..	..	..	1,807

RETURN NO. VI-A.

Non-Residents' Refund Circle, Bombay for 1934-35.

Sources of Income.	Companies.		Other Assessees.		Total.		Remarks.
	Number.	Amount of tax.	Number.	Amount of tax.	Number.	Amount of tax.	
1	2	3	4	5	6	7	8
Salary . . .	..	..	1	6,098	1	6,098	..
Dividends . .	..	..	2	1,130	2	1,130	..
Total .	..	..	3	7,228	3	7,228	..

RETURN No. VII.

Non-Residents' Refund Circle, Bombay, for 1934-35.

District or Circle.	Number of assessees at close of previous year.	Number of assessees at end of year under review.	Appeals under section 30 (1).			Appeals under section 32 (1).			Cases of review under section 33.			References to High Court under section 66.		Result of appeals, reviews and references.		Number of cases of imposition of penalty under section			Number of cases in which recovery was made under section 46 (2), (3), (5).	Prosecutions.		Number of cases compounded under section 53 (2).	Amount remitted as irrecoverable.		Amount of interest allowed under section 66 (7).
			Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number filed during year.	Number disposed of (including arrears of last year).	* Number successful.	Number taken up during year.	Number disposed of (including arrears of last year).	Number of orders modified.	Number.	* Number successful.	Increase.	Decrease.	25.	28.	46 (1).		Number.	Number successful.		Out of arrears.	Out of demand of year under review.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
														Rs.	Rs.								Rs.	Rs.	Rs.
Non-Residents' Refund Circle, Bombay.	Assessment. 2	Assessment. 27	12	20	6	..	..	..	3	3	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..
	Refunds. 16,787	Refunds. 17,324																							

* Include partially successful cases also.

RETURN No. VIII.

Statement showing the number of returns of income filed and the number of returns accepted, etc., in the Non-Residents' Refund Circle, Bombay, during 1934-35.

District or Circle.	Number of notices issued to persons other than Companies.	Number of returns of income filed by persons with income from salary only.	Number of returns of income filed by persons not liable to tax.	Number of returns filed by Companies.	Number of returns of income filed by persons other than those shown in columns 3, 4 and 5.	Total number of returns filed.	Number of returns in columns 5 and 6 accepted as correct.	Number of applications made under section 27 of the Income-tax Act, 1922.	Number of successful applications under Section 27 of the Income-tax Act, 1922.	Number of cases in which accounts were called for from assessees.	Number of cases in which accounts were produced by assessees.	Number of cases in which it was found possible to base the assessments on accounts.	Number of persons declared liable to tax.	
													Persons with income from salary only.	Others.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
Non-Residents' Refund Circle, Bombay.	27	..	17,332	..	19	17,351	..	..	..	..	..	..	..	19

RETURN No. IX.

Statement showing the number of assessees for each grade of income and for each class separately in the Non-Residents' Refund Circle, Bombay, during the year ending 31st March 1935.

Serial No.	Grades of Income.	Salaries.	Companies.	Registered firms.	Unregistered firms.	Hindu undivided family.	Association of individuals.	Individuals.	Total.
1	2	3	4	5	6	7	8	9	10
	Rs. Rs.								
I	1,000—1,499	..	..	..	..	..	..	61	61
II	1,500—1,999	..	..	..	..	..	..	60	60
III	2,000—2,499	..	..	..	..	..	..	38	38
IV	2,500—2,999	..	..	..	..	..	..	60	60
V	3,000—3,499	..	..	..	..	..	..	36	36
VI	3,500—4,999	..	..	..	..	..	..	58	58
VII	5,000—7,499	..	..	..	..	..	..	78	78
VIII	7,500—9,999	..	..	..	..	..	..	39	39
IX	10,000—12,499	..	..	..	..	..	..	29	29
X	12,500—14,999	..	..	..	..	..	..	28	28
XI	15,000—19,999	..	..	..	..	..	..	20	20
XII	20,000—24,999	..	..	..	..	..	..	14	14
XIII	25,000—29,999	..	..	..	..	..	..	6	6
XIV	30,000—39,999	..	..	..	..	..	..	2	2
XV	40,000—49,999	..	..	..	..	2	..	1	3
XVI	50,000—99,999	..	..	..	..	..	..	..	..
XVII	1,00,000 and above	..	..	..	..	..	..	1	1
	TOTAL	..	..	..	..	2	..	531	533

RETURN No. X.

Statement showing the number of assessees, etc., in the Non-Residents' Refund Circle, Bombay (excluding assessees whose main source of income is from salaries) for the year 1934-35.

District or Circle.	Number of persons assessed.		Total number of returns received.		Number of returns showing taxable income.		Number of persons declared liable to tax.	Tax on incomes in columns 6 and 7.		Tax on incomes in column 8.		Difference between columns 9 and 10.		Total number of Companies.
	Companies.	Others.	Companies.	Others.	Companies.	Others.		Income-tax. Rs.	Super-tax. Rs.	Income-tax. Rs.	Super-tax. Rs.	Income-tax. Rs.	Super-tax. Rs.	
1.	2	3	4	5	6	7	8	9		10		11		12
Non-Residents' Refund Circle, Bombay.	..	27	..	19	..	19	19	16,108	30,452	16,108	30,452	..	..	..

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